

not face the same ordeals they have faced. These are stories that must be told and, more importantly, must be heard in public by those who can and must make changes. These witnesses had good ideas and suggestions on how to change the delivery system for the mental health care of our returning veterans. They spoke passionately about how soldiers are trained to serve bravely and not show weaknesses. I could not walk away from this important hearing about issues crucial to our combat veterans returning from Iraq and Afghanistan.

I am very grateful to veteran Patrick Campbell, Mr. and Mrs. Randall Omvig, and Mr. Tony Bailey for their compelling personal testimonies. I am committed to push hard for action to change the VA system for future veterans and their families.

#### MATTHEW SHEPARD ACT OF 2007

Mr. SMITH. Mr. President, I rise today to speak about the need for hate crimes legislation. Each Congress, Senator KENNEDY and I introduce hate crimes legislation that would add new categories to current hate crimes law, sending a signal that violence of any kind is unacceptable in our society. Likewise, each Congress I have come to the floor to highlight a separate hate crime that has occurred in our country.

On January 5, 2006, in Fairfax County, VA, Leslie Carver was charged with murder for killing Marvin Greenwell. Greenwell was one of nine gay men murdered in what was known as the "pickup murders" of 1993 and 1994. The "pickup murders" were a series of attacks against gay men in the Washington, DC area. While most of these murders remain unsolved, DNA evidence was able to link Carver to the Greenwell murder.

I believe that the Government's first duty is to defend its citizens, to defend them against the harms that come out of hate. The Matthew Shepard Act is a symbol that can become substance. I believe that by passing this legislation and changing current law, we can change hearts and minds as well.

#### THE DEATH PENALTY

Mr. FEINGOLD. Mr. President, I firmly believe that the death penalty should be abolished, at all levels of government. Just a few months ago, I introduced the Federal Death Penalty Abolition Act of 2007 toward that end. The bill would abolish the death penalty at the Federal level; it would put an immediate halt to executions and forbid the imposition of the death penalty as a sentence for violations of Federal law.

I first introduced my bill in 1999, and since then only a few Members of the Senate have been willing to join me in this cause. Not too long ago, some believed that opposition to or criticism of the death penalty was politically

dangerous. But times have changed. The American people are expressing greater and greater concerns about the death penalty. A May 2006 Gallup poll reported that for the first time, when given a choice between the two sentencing options, more Americans choose the sentence of life without parole than the death penalty. The American public understands that the death penalty raises serious and complex problems.

Leaders across the country are publicly expressing their opposition to the death penalty—leaders such as Governor Corzine of New Jersey, Governor O'Malley of Maryland, and Governor Kaine of Virginia. State legislatures in Maryland, Montana, Nebraska, and New Mexico have all given serious consideration to abolition bills in the past 3 months alone. In fact, each of these four measures failed to move to the next step of the process by only one vote. In Maryland, an abolition bill failed to pass out of a Senate committee by one vote. In Montana, a bill to repeal the State's death penalty passed the senate and then failed by just one vote to move out of a house committee. In Nebraska, the unicameral legislature failed to move an abolition bill forward by just one vote. And in New Mexico, an abolition bill passed the house and then lost in a senate committee by just one vote.

Other States have taken important steps. Pennsylvania recently created a commission to study the administration of the State's death penalty, joining many other States that have already done so. Moratoriums on executions remain in place in Illinois and New Jersey and are under consideration in other States. New York's death penalty was overturned by a court decision in 2004 and has not been reinstated by the legislature. Along with New York, four other States that still have the death penalty technically on their books have not executed any individuals since 1976. In addition, there are 12 States, plus the District of Columbia, whose laws do not provide for capital punishment at all. And in 11 more States, executions have been halted while the courts grapple with the issue of whether the lethal injection process used by these States is unconstitutional.

At the same time, the number of executions, the number of death sentences imposed, and the size of the death row population have decreased for the second year in a row. In the prosecutors' offices, jury boxes, and legislative chambers, it seems that consensus is growing that it is time for a change.

In this connection, I think it is significant that the editorial boards for two major newspapers in very geographically diverse locations, Chicago and Dallas, recently called for an end to the death penalty. The Chicago Tribune's editorial page has been a leader for years in calling for reforms to the capital punishment system, yet it has never called for abolition—until

now. Explaining its decision to renounce the death penalty, the editorial board stated, "The system is arbitrary, and the system just plain gets it wrong." And the Dallas Morning News reversed its century-old stance on the death penalty, which is particularly notable because Texas has long been a bedrock of support for the death penalty and is the State with the dubious distinction of leading the Nation in executions. Even in a jurisdiction where support for the death penalty runs deep—even there—this strong voice of dissent rose to proclaim, "we do not believe that any legal system devised by inherently flawed human beings can determine with moral certainty the guilt of every defendant convicted of murder."

For these editorial boards, opposition to the death penalty sprang from concerns that mistakes might be made and innocent individuals executed. Since 1976, when the death penalty was reinstated by the Supreme Court, there have been 1,060 executions across the country, including three at the Federal level. During that same time period, 123 people on death row have been exonerated and released from death row. These people never should have been convicted in the first place.

Consider those numbers. One thousand and sixty executions and one hundred and twenty-three exonerations in the modern death penalty era. Had those exonerations not taken place, had those 123 people been executed, those executions would have represented an error rate of greater than 10 percent. That is more than an embarrassing statistic; it is a horrifying one, one that should have us all questioning the use of capital punishment in this country. In fact, since 1999 when I first introduced the Federal Death Penalty Abolition Act, 46 death row inmates have been exonerated throughout the country.

The continued use of the death penalty in the United States is beneath us. The death penalty is at odds with our best traditions. It is wrong and it is immoral. The adage "two wrongs do not make a right" applies here in the most fundamental way. Our Nation has long ago done away with other barbaric punishments like whipping and cutting off the ears of criminals. Just as we did away with these punishments as contrary to our humanity and ideals, it is time to abolish the death penalty. It is not just a matter of morality. The continued viability of our criminal justice system as a truly just system that deserves the respect of our own people requires that we do so, as does our Nation's commitment to freedom, liberty, and equality.

I applaud those leaders, be they in State government or in the media, who are stepping forward to challenge a practice that has no place in this day and age. Abolishing the death penalty will not be an easy task. It will take patience, persistence, and courage. As each new voice joins us, we become

stronger, and together we will one day find success.

#### PROVIDING SMALL BUSINESSES WITH TARGETED TAX RELIEF AND REGULATORY REFORM

Ms. SNOWE. Mr. President, I rise today to commemorate "National Small Business Week, which President Bush designated for April 22–28, 2007. As ranking member of the Senate Committee on Small Business and Entrepreneurship, I simply cannot understate the vital role of small business in our Nation's economy. There was a time when "what was good for General Motors was good for America." But the fact is what's truly good for this country—what built it, what sustains it, what drives it, and what represents its core—are the small businesses that each and every year create nearly three-quarters of all net new jobs. In my home State of Maine, small businesses comprise 97.5 percent of all businesses.

First, I would like to discuss the unfair and onerous tax and regulatory burdens that continue to impede the ability of our Nation's small businesses to compete in an ever-increasing global marketplace. According to the Small Business Administration's Office of Advocacy, small businesses spend an astounding 8 billion hours each year complying with government rules and regulations. Eighty percent of this time is spent on completing tax forms. Furthermore, businesses employing fewer than 20 employees spend nearly \$1,304 per employee in tax compliance costs, nearly 67 percent more than the comparable cost to larger firms. Despite the fact that small businesses are the primary job-creators for our economy, the tax system is not working because small companies spend their money and time satisfying their tax obligations.

For that reason, I have introduced a package of proposals that will provide not only targeted, affordable tax relief to small business owners, but also simpler rules under the tax code. By simplifying the Tax Code, small business owners will be able to satisfy their tax obligation in a cheaper, more efficient manner, allowing them to be able to devote more time and resources to their business.

I have introduced legislation, S. 269, in response to the repeated requests from small businesses in Maine and from across the Nation to allow them to expense more of their investments, like the purchase of essential new equipment. My bill modifies the Internal Revenue Code by doubling the amount a small business can expense from \$100,000 to \$200,000, and make the provision permanent as President Bush proposed this change in his fiscal year 2007 tax proposals. With small businesses representing 99 percent of all employers, creating 75 percent of net new jobs and contributing 51 percent of private-sector output, their size is the only "small" aspect about them.

By doubling and making permanent the current expensing limit and indexing these amounts for inflation, this bill will achieve two important objectives. First, qualifying businesses will be able to write off more of the equipment purchases today, instead of waiting 5, 7, or more years to recover their costs through depreciation. That represents substantial savings both in dollars and in the time small businesses would otherwise have to spend complying with complex and confusing depreciation rules. Moreover, new equipment will contribute to continued productivity growth in the business community, which economic experts have repeatedly stressed is essential to the long-term vitality of our economy.

Second, as a result of this bill, more businesses will qualify for this benefit because the phase-out limit will be increased to \$800,000 in new assets purchases. At the same time, small business capital investment will be pumping more money into the economy. This is a win-win for small business and the economy as a whole and I am pleased to have Senators LOTT, ISAKSON, CHAMBLISS, and COLLINS join me as co-sponsors of this legislation.

Another proposal that I have introduced, with Senators LINCOLN and LOTT, the Small Business Tax Flexibility Act of 2007, S. 270, will permit start-up small business owners to use a taxable year other than the calendar year if they generally earn fewer than \$5 million during the tax year. Specifically, the Small Business Tax Flexibility Act of 2007 will permit more taxpayers to use the taxable year most suitable to their business cycle. Until 1986, businesses could elect the taxable year-end that made the most economic sense for the business. In 1986, Congress passed legislation requiring partnerships and S corporations, many of which are small businesses, to adopt a December 31 year-end for tax purposes. The Tax Code does provide alternatives to the calendar year for small businesses, but the compliance costs and administrative burdens associated with these alternatives prove to be too high for most small businesses to utilize.

Meanwhile, C corporations, as large corporations often are, receive much more flexibility in their choice of taxable year. A so-called C corporation can adopt either a calendar year or any fiscal year for tax purposes, as long as it keeps its books on that basis. This creates the unfair result of allowing larger businesses with greater resources greater flexibility in choosing a taxable year than smaller firms with fewer resources. This simply does not make sense to me. My bill changes these existing rules so that more small businesses will be able to use the taxable year that best suits their business.

To provide relief and equity to our nation's 1.5 million retail establishments, most of which have less than five employees, I have introduced a bill, S. 271, with Senators LINCOLN, HUTCHISON, and KERRY, that reduces

from 39 to 15 years the depreciable life of improvements that are made to retail stores that are owned by the retailer. Under current law, only retailers that lease their property are allowed this accelerated depreciation, which means it excludes retailers that also own the property in which they operate. My bill simply seeks to provide equal treatment to all retailers.

Specifically, this bill will simply conform the tax codes to the realities that retailers on Main Street face. Studies conducted by the Treasury Department, Congressional Research Service and private economists have all found that the 39-year depreciation life for buildings is too long and that the 39-year depreciation life for building improvements is even worse. Retailers generally remodel their stores every five to seven years to reflect changes in customer base and compete with newer stores. Moreover, many improvements such as interior partitions, ceiling tiles, restroom accessories, and paint, may only last a few years before requiring replacement.

Finally, I joined Senator BOND in introducing S. 296 that will simplify the tax code by permitting small business owners to use the cash method of accounting for reporting their income if they generally earn fewer than \$10 million during the tax year. Currently, only those taxpayers that earn less than \$5 million per year are able to use the cash method. By increasing this threshold to \$10 million, more small businesses will be relieved of the burdensome record keeping requirements that they currently must undertake in reporting their income under a different accounting method.

Earlier this year, I was very pleased when the Senate passed small business tax relief that included portions of my proposals on small business expensing, cash method accounting, and accelerated depreciation for improvements to retail-owned property. Sadly, I must report that on the very same week of "National Small Business Week," cash method accounting and my proposal to bring depreciation equity for retailer-owned property were stripped from the small business tax relief package in conference negotiations between the House and Senate. This is extremely unfortunate especially when one considers that the Senate-passed package, which was fully offset, was both modest and fiscally responsible. In the coming months, I will continue to fight for these proposals and am hopeful that Congress will enact them into law.

This package of proposals are a tremendous opportunity to help small enterprises succeed by providing an incentive for reinvestment and leaving them more of their earnings to do just that. Notably, providing tax relief by passing these simplification measures will also help us reduce the tax gap by increasing compliance. I urge my colleagues to join me in supporting these proposals.

In addition to reforming the tax code, we in Congress should level the